

REPORT SUMMARY

Office of State Public Defender

This report documents three recommendations made as a result of issues noted during our financial-compliance audit of the Office of State Public Defender (office) for the two fiscal years ended June 30, 2008. The previous audit report contained no recommendations to the office.

We issued a qualified opinion on the financial schedules presenting revenue in this report. This means the reader should use caution when relying on the presented financial information and the supporting detailed information on the primary accounting records related to revenues.

The listing below serves as a means of summarizing the recommendations contained in the report, the office's response thereto, and a reference to the supporting comments.

Recommendation #13

We recommend the office properly record revenue transactions according to state policy.

Office Response: Concur B-3

Recommendation #25

We recommend the office implement controls to ensure court assessment activity is recorded according to state policy.

Office Response: Concur B-4

Recommendation #36

We recommend the office pay witnesses a \$10 a day fee, plus mileage, as required by state law sections 26-2-501, 26-2-502, and 26-2-503, MCA.

Office Response: Concur B-4